

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE**

In Re:

GROUPE DYNAMITE INC., *et al.*,

Case No. 20-12085

Debtors in Foreign Proceeding.

Chapter 15

Hon. John T. Dorsey

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**STATE OF MICHIGAN DEPARTMENT OF TREASURY
RESPONSE TO FINAL REPORT AND MOTION OF ENTRY OF AN
ORDER AND FINAL DECREE CLOSING CHAPTER 15 CASES**

NOW COMES the State of Michigan, Department of Treasury (“Michigan Treasury”), by and through her attorney Heather L. Donald, Assistant Attorney General, and responds to the Final Report and Motion for Entry of an Order and Final Degree Closing Chapter 15 case as follows:

1. On September 8, 2020, the Debtor’s commenced proceedings with the Canadian Court to restructure their finances while continuing to operate in the ordinary course as permitted under the Companies’ Creditors Arrangement Act, R.S.C. 1985 (as amended, the CCAA).
2. On September 8, 2020, the Foreign Representative filed voluntary petitions for relief under chapter 15 of the Bankruptcy Code for each of the Debtor’s in this honorable Court.
3. On December 18, 2023, the Debtor Foreign Representative filed the instant Final Report and Motion for entry of an Order and Final Decree Closing Chapter 15 Cases.

4. Michigan Treasury objects to the Debtor's Motion for entry of an Order and Final Decree Closing Chapter 15 Cases.

5. 11 USC Section 350(a) provides that after an estate is fully administered and the court has discharged the trustee, the court shall close the case. A case may be considered fully administered when all administrative claims have been provided for and there are no outstanding motions, contested matters or adversary proceedings. See *In Re Kliegl Bros*, 238 BR 531 (Bankr. EDNY 1999).

6. The business activities of the Debtor GRG USA LLC, resulted in liabilities to Michigan Treasury for Michigan Use Taxes (MUT) and Michigan Sales Taxes (MST).

7. On or about August 30, 2022 Michigan Treasury filed an Administrative claim in the amount of \$353,956.50 against GRG USA LLC (See *Exhibit 1* - Administrative claim and Confirmation). Michigan Treasury's Administrative Claim remains valid as the claim has not been objected to.

8. Michigan Treasury objects to the closing of this Chapter 15 case as the Debtor's estate has not been fully administered because Michigan Treasury's administrative claim in the amount of \$353,956.50 remains due and outstanding.

9. As Michigan Treasury's administrative claims have not been provided for, the Debtor's estate is not fully administered.

10. **WHEREFORE**, the State of Michigan Department of Treasury requests that this Honorable Court deny the Foreign Representative's Motion for Entry of an Order and Final Decree closing Chapter 15 cases unless and until Michigan Treasury's Administrative Claim is paid.

Respectfully submitted,

/s/ Heather L. Donald

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